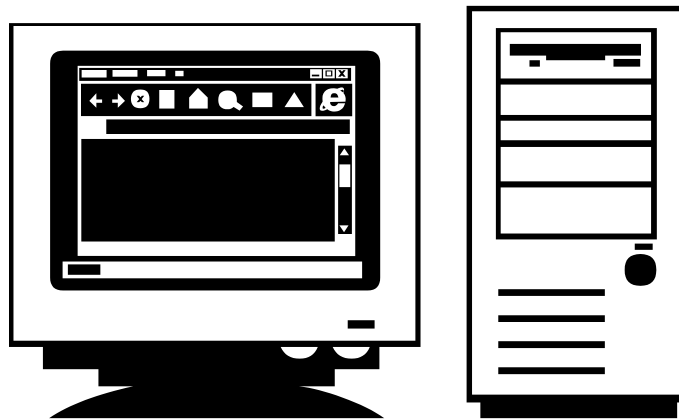

Justice Court External Review Procedures Using Caselle¹



Administrative Office of the Courts
Audit Services

¹ The External Review procedures are based on the experience and opinions of the AOC Audit Services Department, Administrative Office of the Courts.

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External Review Procedures For Justice Courts Using the Caselle Case Management System²

Three fundamental categories of duties must be separated: 1) custody of assets, 2) authorization of transactions, and 3) record keeping/accounting. In situations where it is impractical to separate duties, external review procedures need to be implemented. The external review needs to be performed by a person who does not have responsibility to receipt and/or deposit cash and check receipts, process/record transactions in the accounting records, including disbursements, or issue/mail checks. If such a person is not available, it is possible to have clerks perform review procedures over each other's transactions, provided there are controls in place to ensure that each clerk's transactions are distinguishable and all transactions are subject to review.³

The external review should be performed on a regular basis. It is recommended the review be performed at least quarterly (reviewing the prior 3 months transactions), but monthly is preferred. The following checklist can be used to: 1) identify the review procedures that can be performed, and 2) document the review results.

Reviewer: _____

Review Date: _____

A. Citations Recorded in the Docket

Objective: To verify that citations issued within the court's jurisdiction are received and recorded accurately in the court docket.

Procedures:

1. For the period under review, obtain a complete listing of citations issued within the court's jurisdiction from each citing law enforcement agency.
2. Select a sample of citations from each listing. Trace the citation to the court docket based on the defendant's name and date of violation. Was the citation recorded? If yes, do the violations cited on the citation agree to the docket? If no,

² This document details external review procedures for courts that use the Caselle case management system. The procedures help compensate for separation of duties weaknesses where the court cannot separate duties (e.g. because all clerks receipt court monies, clerks must work alone due to lunch breaks, or planned and unplanned absences).

³ To distinguish each clerk's transactions: 1) The automated computer system must assign a clerk ID to each transaction. 2) Clerks must be required to use a unique user ID and password to access the system. 3) Passwords must be kept confidential and not shared between coworkers. In addition, the court needs to have a policy that: 1) A receipt will be issued for all in-person payments. A notice stating this policy needs to be posted at the payment counter. 2) Mail receipts will be logged/receipted in the presence of two people. (For this purpose, mail payments are defined as all payments received where the payer is not present, e.g. cash bail from the jail, port of entry payments, etc.)

determine if the violation occurred in the court's jurisdiction by following up with the law enforcement agency.

Results:

B. Suspensions / Dismissals/ Adjustments / Reversals (S/D/A/R)

Objective: To verify that S/D/A/R transactions entered by clerks are valid and properly documented.

Procedures:

1. For the period under review, generate a listing of all S/D/A/R transactions entered in the case dockets. The report should list the transaction code, case number, date the transaction was entered, transaction amount, and clerk ID that entered the transaction. (Instructions for creating such a report are provided separately.)
 2. For each S/D/A/R transaction on the listing** trace to the daily accounting records or case file (depending on where the documentation is filed) to verify that the transaction was:
 - Authorized. Suspensions and dismissals are authorized per the UFBS, judicial order, or CJA rule.
 - Reasonable, per the documentation. For example, adjustments and reversals are entered to correct errors or to eliminate invalid account receivable amounts. The reason for the adjustment or reversal needs to be documented.
 - Documented adequately. For example, as to suspensions or dismissals, can the transaction be traced to supporting documentation showing that the suspension/dismissal is valid? As to an adjustment or reversal, was transaction sufficiently documented to explain events? Is it possible to verify the explanation, e.g. payment receipted to wrong case can be traced to the appropriate case.
- ** If there are many transactions, a sample can be reviewed instead of the entire population. However, the sample needs to include a few sample items for: 1) each code on the listing, and 2) each user that has transactions on the listing.
3. For each transaction reviewed, verify that the suspension/dismissal/adjustment/reversal was applied properly.

- If the suspension/dismissal was based on compliance per the Uniform Fine and Bail Schedule (UFBS), the credit/reversal/dismissal needs to be applied to the offense.
- If the offense was surchargeable, the credit/dismissal needed to be applied proportionately to the fine and surcharge for that offense.
- If a suspension related to several offenses, the suspension needs to be applied in the same proportional percentage as the fine and applicable surcharge for the offenses.
- For payment adjustments and reversals, was the adjustment/reversal applied in the same proportional percentage as when the transaction was originally entered?

For example, a check was returned due to insufficient funds, was the payment reversed in the accounting records in the same proportional percentage as when the payment was originally applied? To reverse the payment in the reported revenue totals, the payment amount needs to be reversed in daily collection totals on the day the returned check notice is received. The payment reversal needs to be detailed in the accounting records by revenue category, e.g. fine, surcharge, fees, etc. Note: this will not affect the deposit totals, only the revenue totals reported for that day.

Results:

C. Court Hand Receipt Books

Objective: To ensure all hand receipts books are controlled, secured properly, intact. To verify that monies receipted by hand receipts were subsequently receipted on the case management system.

Note: This section focuses on the procedures for the use of court hand receipt books. The procedures help to: 1) ensure all hand receipt books are controlled and secured properly, 2) ensure the numerical sequence is intact, 3) verify that monies receipted by hand receipt were subsequently receipted on the case management system, and 4) identify and review hand receipts voided during the review period to ensure the void was proper. It is preferable that all payments be receipted directly on the system and that hand receipts not be used except when the system is unavailable.

In Section D that follows, the daily totals are verified. Payments from *all* sources (including hand receipts) are verified and traced to the case management system to ensure all monies collected are recorded on the system in the same amount and cash/check/credit card composition. Voided hand receipts are also reviewed to ensure the void was proper and sufficiently documented.

Procedures:

1. Obtain a copy of the Hand Receipt Log listing the numerical sequence of the complete inventory of hand receipts books at the court. Locate and account for all hand receipts books recorded on the log: 1) hand receipt books unassigned, 2) hand receipt books assigned to cashier clerks, and 3) hand receipt books completed and returned to the custodian.
2. Verify that receipt books (including the unassigned inventory) are stored securely: Each clerk/custodian assigned a book should store the book in a locking desk drawer or secure device where only that clerk has access. Are all hand receipt books accounted for? Are hand receipt books secured by the custodians?
3. For assigned and completed books** verify that all information has been entered by the clerk: For voided receipts, all three copies should be retained in the book with the word "VOID" written across the face. Note any hand receipts that are missing from the books, which is an irregularity that needs further investigation.

**Once completed books have been reviewed, these books would not need to be reviewed again - provided all receipts were properly used or voided. The reviewer could note for future reference which completed books did not need to be reviewed again.
4. Verify the numerical sequence and that copies are intact: Scan the receipt books. Note any receipts that are missing, which is an irregularity that needs further investigation.
5. For hand receipt books assigned and currently in use, select a sample of hand receipts that were issued during the review period. (A sample of 25 issued hand receipts is sufficient to review when more than 25 hand receipts have been issued during the review period.) Trace each sample hand receipt issued, per the pink copy retained in the hand receipt book, to the Payment Register generated during the daily balancing. For each hand receipt verify: 1) the payment was entered on the system within three banking days and included in the daily deposit, and 2) the payment tender type (e.g. cash, check, money order) per the hand receipt agrees with the tender type per the Payment Register.

D. Receipting Process / Daily Balancing

Objective: To verify that the amounts recorded per the receipt records (hand receipt books and Payment Logs), Cash Count Forms, Receipt and Payment Registers, system accounting records (Payment Update Report, Payment Allocation Report, Collections Summary, and Collections Detail), and the validated deposit receipt are accurate and complete. To verify that the cash/check composition per the receipt records, Cash Count Forms, and system accounting reports agrees with the composition per the validated deposit receipt. To verify that system and hand receipts voided on the dates reviewed were proper and sufficiently documented.

Procedures:

Select sample dates for review. For each date:

1. Account for numerical sequence of the court receipts issued.

For system receipts, scan the Payment Register detail report and verify that all receipts are accounted for as either valid or properly voided. Agree the ending receipt number from the prior day to the beginning receipt number for the date under review.

For hand receipts issued, scan all hand receipt books currently in use to identify the hand receipts issued on the date to be reviewed.

2. Verify that payments from all sources (other than in-person payments receipted directly on the case management system) were subsequently receipted on the system. This includes payments receipted in the court hand receipt books, payments received from the county jail, the port of entry, a third party agent, and by mail:

- Review the log of payments received and court hand receipt books. (The court needs to have a policy that any monies received from sources other than in-person is recorded on a log in the presence of two people immediately upon receipt. Types of such payments include: mail payments, cash bail, port of entry payments, restitution, checks returned as undeliverable, checks returned due to insufficient funds. Multiple logs may be used for the multiple payment sources.) Are the logs and hand receipts sufficiently detailed? Is a system receipt number recorded on the log/hand receipt to show that the payment was subsequently receipted on the system?
- Trace the payments recorded on the payment logs and receipted in the court hand receipt books to the Payment Register detail report to verify the payments were receipted on the system and the detail is accurate, e.g. case number, payer name, payment tender type, payment date, etc. (If there are many receipts recorded on the logs and in the court receipt books for that date, a sample can be traced into the system instead.) Confirm that all detail information on the log(s) and receipt books agrees with the information recorded on the Payment Register.
- Identify checks forwarded to another party or court, per the payment logs. Consider, on a sample basis, contacting the court to verify the payment was received and applied to the proper case.

3. Verify that cash and check composition of monies received remained intact until it was delivered to the local government treasurer office:

- Compare the cash, check, and money order composition received per the Cash Count Forms to the composition per the Payment Register - detail and summary by payment type. The composition should agree.
- Review the Payment Register to determine if the payments delivered to the treasurer's office were verified and the person in that office receiving the

payments signed the register. Did the verified cash and check composition agree with the composition per the court Cash Count Forms?

Note: This step assumes court collections are delivered to the local government treasurer's office for deposit. If court collections are deposited directly with the bank, the reviewer would compare the cash/check composition per the Cash Count Forms and Payment Register to the actual cash/check composition deposited per the validated deposit slip.

4. Verify that the amounts collected per the Payment and Receipt Registers agree with the Cash Receipting Payment Update - Summary by Category, Collections Summary and Payment Allocation Report. Any unupdated payments listed in the "Unupdated Amounts" column on the Payment Update report need to be investigated. Note that if new cash bail trust monies were received, the amount received would validly appear as an "Unupdated" amount on the Cash Receipting Payment Update and be shown on the Payment Allocation Report as "Total New Trust." Any additional unupdated amounts need to be investigated because it would mean that payments receipted were not updated to the court module and in the case docket.
5. Examine the hand receipts, payment logs, payment and receipt registers, Cash Count Forms, accounting reports, and validated deposit slips. Are the records complete, accurate, and authentic? Have corrections/modifications been made? Were the corrections/modifications documented, e.g. explanation written to the side and initialed. The reviewer needs to follow-up on any corrections/modifications to understand the basis for the changes.
6. Verify voided receipts as follows:

System Receipts

Verify that the void transactions per the Payment Register detail were proper and sufficiently documented. Determine if: 1) All void transactions per the Payment Register were recorded on the Void Receipt Log. 2) The cause for the void and its resolution were documented on the log. 3) The explanation provided was reasonable and proper. 4) A second person authorized the void as shown by the person's signature/initials on the log.

Hand Receipts

Verify that voided hand receipts were properly voided and sufficiently documented. Determine if: 1) The cause for the void and its resolution were documented on the receipt. 2) The explanation provided was reasonable and proper. 3) The original receipt and copies are marked as "void" and retained in the receipt book. 4) A second person authorized the void as shown by the person's signature/initials on the receipt.

7. On a regular basis, verify the balance of each clerk's cash change fund. The verification needs to be performed in the presence of the clerk to whom the fund is assigned and documented on a Cash Count Form. See Appendix 4, Cash Count Form.

8. Identify checks returned as undeliverable per the mail log. Trace to the case file and docket to determine the resolution for these monies. If the check was re-mailed after a new address was determined, consider verifying that the payee received the check. If a payee cannot be located, management needs to ensure that the check was canceled and the monies flagged and remitted to the Division of Unclaimed Property, per UCA §67-4a-203 and 207. The process for remitting is determined locally between the court and the local government, but management at the court does need to have a record of court monies that are unclaimed and the disposition of such monies.

Results:

E. Recorded Collections (Revenue and Trust)

Review of Daily Collection Totals

Objective: To verify that revenue was allocated properly. To verify that revenue was recorded and reported accurately. To verify that cash bail and restitution received per the validated deposit receipt were recorded accurately in the court accounting records and the local government ledger account. To verify that cash bail applied as revenue was applied to the proper case and the allocation was accurate.

Procedures:

For each date selected for review under D. above:

1. Verify that court collections were allocated to the proper accounts: Trace the totals for each account (including accounts with zero amounts allocated) listed on the validated deposit receipt to the totals per the Payment Allocation Report. Calculate the totals per the Payment Allocation Report as follows:

The amounts allocated to the 35% surcharge, 85% surcharge, security surcharge, and B&C road accounts are listed under the "Surcharge" heading on the Payment Allocation Report.

The amount allocated to the General Fund is calculated by: 1) deducting from the total "Fines" the amounts shown in the "Amount Payable" column for the agencies or local government entities that receive monies by statute or interlocal agreement: e.g. Boating Act - Parks and Recreation and Division of Wildlife Resources, 2) adding the amount shown under "Surcharges" for the any surcharge listed that is not remitted to the State Treasurer, e.g. an alcohol rehab fee, which is retained by the local government per statute, and 3) adding the total amount shown in the "Other" column, which fees are also retained by the local government that operates the court per statute (e.g. small claims filing fees, returned check fees).

The amounts deducted under 1. above (percentages in the "Amount Payable" column, e.g. Parks and Recreation and Division of Wildlife) are allocated to these respective accounts on the validated deposit receipt.

The totals per the validated deposit receipt and the Payment Allocation Report should agree.

2. Verify that revenue monies deposited per the validated deposit slip were posted in the local government ledger. Trace revenue totals per the validated deposit slip (categorized by general ledger account number) to the corresponding accounts in the local government ledger.
3. Verify "unapplied" payments per the Collections Summary: Review the Collections Summary to identify any "unapplied" payments in the "Total Other - Collected" category. Any unapplied payments need to be investigated. Unapplied payments validly occur when amount paid exceeds amount due - an overpayment. However, invalid "unapplied" payments occur when a disposition code has not been entered or a payment is posted to a closed case.

To investigate further, scan the Collections Detail report, "Other" column, to identify the case(s) that have unapplied payments. Trace to the case docket to determine if a disposition needs to be entered or the case has had a "CLOSE" code entered. Overpayments may need to be refunded, depending on the local policy. For instance, courts may adopt a local policy to retain overpayments that do not exceed a predetermined amount, e.g. \$10. Overpayments under \$10 are applied as "Other" revenue. Overpayments that exceed the predetermined amount need to be refunded. Verify overpayment refunds per disbursement procedures described in Section G.

4. Verify summary totals per the Payment Allocation Report for new cash bail deposited: Trace the "Total New Trust" per the Payment Allocation Report to the total bail trust deposited per the "Bail Trust" account listed on the validated deposit receipt. The two summary totals should agree. If the amounts do not agree, the detail comparison described below will identify any discrepancies.

Verify that new cash bail was posted to the proper case in the case management system: Trace the case name, case number, and amount listed for each new bail received per the validated deposit receipt to the case name, case number, and amounts listed per the New Cash Trust Report. (If cash bail was received, the New Trust Report should be generated and included with the daily accounting records.) The two detail records should agree for cash bail received on that date.

Verify that new cash bail was recorded accurately in the local government ledger: Trace the case name, case number, and amount for new bail received per the New Cash Trust Report to the case name and amount recorded in the local government ledger cash bail account. (For this review, the reviewer will need to request from the local government auditor/recorder/town clerk a copy of the general ledger cash bail account transactions.) The two detail records should agree for cash bail received on that date.

5. Verify summary totals per the Payment Allocation Report for restitution deposited: Trace the total restitution deposited per the "Criminal Restitution" account listed on

the validated deposit receipt to the "Total 3rd Party Collected" per the Collections Summary. The two summary totals should agree. If the amounts do not agree, the detail comparison described below will identify any discrepancies.

Verify that restitution was posted to the proper case: Trace the detail for case name, case number, and amount of restitution received per the validated deposit receipt to the case name, case number, and amount of restitution listed on the Restitution Report. (If restitution was received, the restitution report should be generated and included with the daily accounting records.) The two detail records should agree for restitution received on that date.

Verify that detail case name and amounts received for restitution were recorded accurately in the local government ledger account for restitution: Trace the case name and amount of restitution received per the Restitution Report to the case name and amount recorded in the ledger restitution account. (If victim name is used, the case name or number should also be referenced in the ledger restitution account.) For this review, the reviewer will need to request from the local government auditor/recorder/town clerk a copy of the general ledger restitution account.) The two detail records should agree for restitution received on that date.

6. Verify cash bail applied as revenue was transferred out of the cash bail account in the local government ledger and included in the daily revenue totals: First, determine if cash bail was applied as revenue per the Payment Allocation Report under "Total Trusts Applied." If so, using the detail Cash Bail Applied Report (see *Note* below), trace the case name and amount listed for each case to the bail applied entry in the local government ledger bail account. The two detail records should agree for cash bail applied on that date. If there are amounts "applied" per the local government ledger that do not appear on the Cash Bail Applied Report investigate these cases further because the bail has likely not been applied in the court records.

Note: If cash bail was applied, the Cash Bail Applied Report should be generated and included with the daily accounting records. For all cases listed on the Cash Bail Applied report there should be an entry in the cash bail account in the local government ledger transferring the bail monies out of trust. The entry in the local government ledger needs to distinguish bail "applied" because bail may also be disbursed/refunded. The disbursements of cash bail are verified under Section G.)

Verify that the cash bail was applied to the proper case, the correct offense(s), and the transaction is supported by documentation in the case file: On a sample basis, trace the case name, case number, and amount for trust applied per the Cash Bail Applied Report to the individual case docket and case file to verify that applying the trust was authorized and sufficiently documented. For example, cash bail was applied because the time period for holding Finders money had expired, a judicial order directed that cash bail be forfeited and applied to the underlying fine amounts due, or cash bail was applied on a bail forfeitable case. Determine from the documentation in the case file if the trust was applied to the correct offenses. For each sample item, determine if all cash bail posted has been disposed. Any cash bail refunded needs to be traced to the Disbursements Journal.

Results:

Review of Monthly Collection Totals

Objective: To verify that the daily totals equal the monthly totals. To verify that the collection totals reported per the Justice Court Monthly Report are accurate. To verify that the proper amounts were remitted to the State Treasurer on a timely basis.

Procedures:

Select a recent month for review as follows:

Note: For this test, the reviewer may need to test the month prior to the month just ended to allow time for the disbursement request for monies due the state to be processed and a check issued by the local government.

1. Verify that daily totals equal the monthly totals: Obtain the log of daily collections (see *Note* below), a Monthly Payment Allocation Report, and the AOC Monthly Justice Report. Compare the totals per the log of daily collections to the totals per the Monthly Payment Allocation Report (using the same calculations described under *Review of Daily Collection Totals* No. 1. above) and the AOC Justice Court Monthly Report. The revenue totals for the three records should agree.

If there are differences, the daily Payment Allocation Report for each day in the month need to be regenerated and compared to the daily totals per the log (recorded when that day's collections were balanced and deposited) to isolate differences. For the dates that have differences, a Collections Detail Report needs to be regenerated and compared to the actual Collections Detail Report that was generated when that day's collections were balanced and deposited to identify the cases that cause the differences. Then research the changes that occurred in these individual cases to determine what has changed and why.

Note: The case management system does not have an effective method for closing the daily accounting records. To verify the accuracy of the monthly collection totals and increase the reliability of the monthly collection reports, it is recommended that the daily collection totals be recorded on a log, summed at month-end, and then compared to the monthly totals provided by the case management system. Any differences between the daily and monthly totals need to be resolved and documented on the monthly reports. Each month, a copy of the monthly collection report and the log of daily collections needs to be retained with the accounting records.

2. Verify that the proper amounts were remitted to the State Treasurer: Trace the amounts due the state per the monthly Payment Allocation Report to the amounts remitted per the validated State Deposit Report. (The state treasurer returns a validated copy of the State Deposit Report upon receipt of the monthly remittance.) The totals should agree unless the amount to be remitted was adjusted for some

documented reason. If so, the related case numbers need to be documented as well. (On occasion, the amount remitted may need to be manually adjusted after the reports are generated because a check was returned due to insufficient funds, or some error was discovered and corrected.)

3. Verify that the monthly remittance was forwarded by the 10th day of the month following collection, per state law: Trace the remittance to the applicable local government ledger account. (For this review, the reviewer will need to request from the local government auditor/recorder/town clerk a copy of the general ledger account from which amounts due the state are remitted.) Was a check issued timely? If not, determine if the delay was with the court or the local government. Does the check amount agree with the total amount per the State Deposit Report?

Results:

F. Cash Bail Held in Trust

Objective: To verify that accounting records for cash bail held in trust are accurate, cash bail is being held properly, and monitoring procedures are effective.

Note: Cash bail receipted and transferred to revenue is verified above under E. Recorded Collections - *Review of Daily Collection Totals*. Cash bail refunded is verified below at G. Disbursements.

Procedures:

1. Verify the accuracy of cash bail held in trust per the local government ledger cash bail account: Select a sample of trust monies held in the ledger cash bail account and trace to the case docket and case file (if necessary) to verify that the cash bail is properly held in trust. For example, the monies are being held pending the defendant's court appearance, or a Finders Check is being held pending the 40-day notice period to the defendant.
2. Verify the accuracy of cash bail held in trust per the court records: Generate a Trust Outstanding Report. Select a sample from the report and trace to the case docket and case file (if necessary) to verify that monies are properly held in trust. Next trace to the local government ledger cash bail account to verify that the cash bail is shown as being held per the local government ledger.
3. Verify that cash bail held in trust per the local government ledger is reconciled to cash bail held in trust per the court records at least quarterly, but monthly reconciliation is preferred. Obtain from the person assigned to perform the reconciliation the records used to perform the most recent reconciliation. Determine if a reconciliation was performed within the past three months. Was agreement between the two records established? For example, after reconciliation

did the total amount shown for the two records agree? Did the detail entries for individual cases agree? Were cases identified during reconciliation that caused the amounts to differ? If so, were the proper entries made to bring the two records into agreement?

Verify a sample of the reconciling entries to determine if the entries to correct errors were proper: For example, common errors include: 1) Cash bail may have been received and recorded in the local govern ledger, but the "new trust" code (CASH) was not entered in the case docket. 2) Cash bail may be forfeited and applied to revenue per the Cash Bail Outstanding Report and case docket (using the BAPPLIED code), but the transfer was not recorded in the local government ledger bail account. 3) Cash bail may be refunded per the local government ledger bail account, but the "bail refunded" code (BREF) code was not entered in the docket.

Note: Procedures for review of the monthly reconciliation between the ledger and the bank statement are not detailed here because it is assumed that the local government holds the court trust account. Thus, reconciliation between the ledger and bank statement activity are performed at the local government level. However, if the court clerk also has duties at the local government level, the court needs to verify that the reconciliation or review of the reconciliation occurs by someone other than the court clerk.

Results:

G. Other Monies Held in Trust

Objective: To verify that restitution, third-party payments, overpayments, and payments received when the case cannot be identified⁴ are monitored regularly to ensure monies are held and disbursed timely and to the proper party.

Procedures:

1. Restitution and other third-party payments: Generate a Collections Detail Report for the time period under review. Identify the amounts listed under the "3rd-Party - Collected" category. Trace payments received per this report to the disbursements journal and pending disbursements file to verify that the payment has been disbursed or is scheduled to be disbursed. (External review procedures for the disbursement process is detailed below.)

⁴ Some courts have adopted a policy to accept unidentified payments and hold them for a reasonable period of time (e.g. 30 days) while trying to locate the citation. If the court has such a policy, the payments need to be accounted for properly by recording of the mail log (if received by mail), receipting on the case management system, depositing and accounting for the monies as trust.

Note: The court may have a policy that third-party payments received in the form of a check will not be disbursed for 10 business days to ensure the payer's check was honored.

2. Overpayments: Generate a Credit Balance - Aging Report to identify overpayments that need to be refunded.⁵ Contact the vendor if this report is not listed in the drop down box on the *Aging Report* screen (access from *Court Management Main Menu / Reports / Aging Report*).

If amounts are listed on this report, the case needs to be researched. An overpayment is the most common reason cases appear on the report, but there could be other problems. Any case that appears on the report needs to be researched and the credit resolved.

3. Payments received when the case cannot be identified: Currently, the Caselle case management system does not have a method for tracking unidentified payments receipted as trust monies and tracking the payments on a control listing. To provide accounting control over such payments, the court needs to manually record the unidentified payments on a control listing/log. The listing should record the payment information (name, date, amount, etc.), date of deposit, and date the monies should be returned if the case/citation is not identified. The person performing the external review needs to review this listing to verify that the unidentified payments were either receipted to a case on the system or returned to the payer after a reasonable time. If there are many payments listed on the log, the review procedures could be performed on a sample of the payments.

H. Disbursements

Objective: To verify that all disbursements are accounted for and that disbursements are valid and proper.

Procedures:

1. Verify the numerical sequence of the disbursement requests processed since the last review: From the disbursement request file and disbursement journal, confirm the ending disbursement request number from the last review and the beginning number for the current review. Next, scan the numerical sequence of disbursement requests to be included in the current review to ensure there are no gaps in the numerical sequence. Next, trace the numbers from the disbursement requests to the disbursement journal to verify the disbursement is recorded on the journal and there are no gaps in the numeric sequence on the journal.
2. Verify that disbursements are supported by sufficient documentation to show that the disbursement was valid: Examine the disbursement requests and supporting

⁵ Some courts have adopted a policy that an overpayment which exceeds a set amount is refunded, and an overpayment less than the amount is retained as miscellaneous court revenue, unless the payer requests a refund. This is the policy in State Courts. However, if payment was by check, the refund could be delayed for 10 business days to ensure the payer's check was honored.

documentation in the disbursement file. Are all disbursement requests properly supported? For example, does a judicial order exist authorizing the payment of restitution or the refund of cash bail? Is there a valid juror/witness certificate with sufficient detail to trace to the case docket? Does the disbursement documentation have the initials of the second person reviewer? Is the disbursement also recorded in the case docket, e.g. restitution disbursed or cash bail refunded.

3. Verify that disbursements were reviewed and approved by a second person. This would be evidenced by the second-person reviewer's signature on both the disbursement request and in the indicated column on the disbursement journal.
4. Verify the completeness and accuracy of disbursements per court records: Trace the detail amount, payee name, case number, date, etc, shown on the disbursement requests to the detail recorded on the journal. Does the detail per the disbursement request agree with the detail per the journal? Are all disbursement requests per the file recorded on the journal? For each disbursement recorded on the journal, is there a copy of the disbursement request in the file?
5. Verify the completeness and accuracy of disbursements per the local government ledger: Compare disbursements per the disbursement journal to disbursements per the related ledger accounts (e.g. cash bail, restitution, or expense). Are disbursements per the ledger accurate? For example, for each disbursement request processed by the court is there a disbursement recorded in the proper ledger account? For all disbursements in the local government ledger accounts is there a valid disbursement request per the court records?

Results:

I. Monitoring Cases and Citations

Objective: To ensure that the methods of monitoring cases and citations are effective and that cases can be concluded.

Procedures:

1. Non-Adjudicated Cases:

Physical review of non-adjudicated citations: Review the file where new citations are held pending receipt of bail forfeiture to ensure cases are pulled for the delinquent letter after 14 days and a warrant or other appropriate action after 40 days. Verify a sample of citations in the file to ensure that citations are less than 40 days old.

Generate an Aging Report - Monthly Disposition - Offense Section (instructions for printing this report are provided separately). Select a sample of cases on the listing to verify that cases are active and are pursued in a timely manner in accordance with UCA 76-1-302 and CJA Rule 4-701. For the cases selected,

trace to the case docket and case file, if necessary. Is the case status appropriate? For instance, cases older than 40 days should have a warrant or be set for a hearing, or some other appropriate action pending. If a warrant has been filed, was an information also filed (to avoid the statute of limitations on prosecution)?

Are cases referred to the prosecutor for possible dismissal per CJA Rule 4-703 after a period of inactivity? (Although CJA Rule 4-703 states outstanding citations and warrants issued at least one year prior to the requested dismissal date, AOC General Counsel notes that courts typically let warrants remain outstanding 2 - 3 years before dismissal. To avoid the statute of limitations, it is the best practice to ensure an information is filed when a warrant is issued.)

2. *Adjudicated Cases:*

Physical review of pending case files: Review the file where pending cases are filed. Pull a sample of case files to verify that the cases are active. For example, a court date or review date is pending, or some other appropriate action is pending.

Generate an Aging Report - Monthly Disposition - Disposition Section (instructions for printing this report are provided separately). Select a sample of cases on the listing to verify that cases are identified for follow-up and collection activities. For cases selected, trace to the case docket and case file, if necessary. Is the case status being monitored? For example, are payments current? Did the defendant comply with the court's order, e.g. treatment or community hours? If not, has the case been set for an order to show cause or other appropriate action? Is the amount due per the Aging Report valid?

Results:

J. NSF Checks

Objective: To ensure that checks returned due to insufficient funds (NSF) are properly recorded and accounted for.

Note: These procedures assume that monies are deposited with the local government. When a check is returned from the bank due to insufficient funds, the local government routes a copy of the NSF notice and the returned check to the court. The returned check needs to be recorded on the mail log to create an initial record of receipt. The court enters the PMTADJ code in the case docket under the "Payment" tab to reverse the payment in the daily accounting records and in the individual case docket.

Procedures:

NSF transactions are recorded as a PMTADJ in the case docket and in the daily Collections Detail report on the date the NSF notice is received. Verify the validity of NSF transactions as follows:

1. Generate a report of all PMTADJ codes entered for the period under review. (Instructions for creating this report are provided separately.)
2. For cases listed on the report, trace to the case docket and returned check file to determine if: 1) The defendant was notified of the returned check, as evidenced by documentation in the returned check file and entries in the case history. 2) The proper fees were assessed. 3) The payment was reversed in the case history and the amount re-assessed. 4) The payment was reversed on the Collections Detail report on the date the NSF notice was received. 5) The reversal on the Collections Detail report was allocated according the same allocation as when the original payment was made.

Results:

Appendixes

1. Steps to Create the Aging Reports for the Offense and Disposition Sections of the Docket

From the **Court Management Main Menu** select *Reports / Aging Reports*.

Note: These reports are generated “as of” the date listed in the Report Date field. It is recommended that you generate the report as of the current date when generating these reports. To change from the current date, click on the ... button and enter your specific date.

The following screen appears. Note the Report Title field. On this screen, the following appears: Aging Report by Case No [Caselle Master]. If you click on the ▼ you may also have the Aging Report by Defendant Name [Caselle Master] listed. These are the master reports provided with the system. Select the Aging Report by Case No. [Caselle Master] so the report will be sorted by case number.

Report Title: **Aging Report by Case No [Caselle Master]**

General

Report Date: Current Date

Case Option:

- ☒ Offense Section
- ☐ Disposition Section

Include Zero-Balance Cases: ☐

Include Warranted Cases: ☒

Include Credit Balance Cases: ☒

Field	Sort	Detail	Total	Page	Test
Case.Case No	Ascending	Yes	No	No	Field

AnyCity Justice Court | C:\Cs\Demo | Thu Mar 11, 2004 03:01pm

Next, under Case Option, click either “Offense Section” or “Disposition Section.” For our example on the prior screen, we selected "Offense" section.

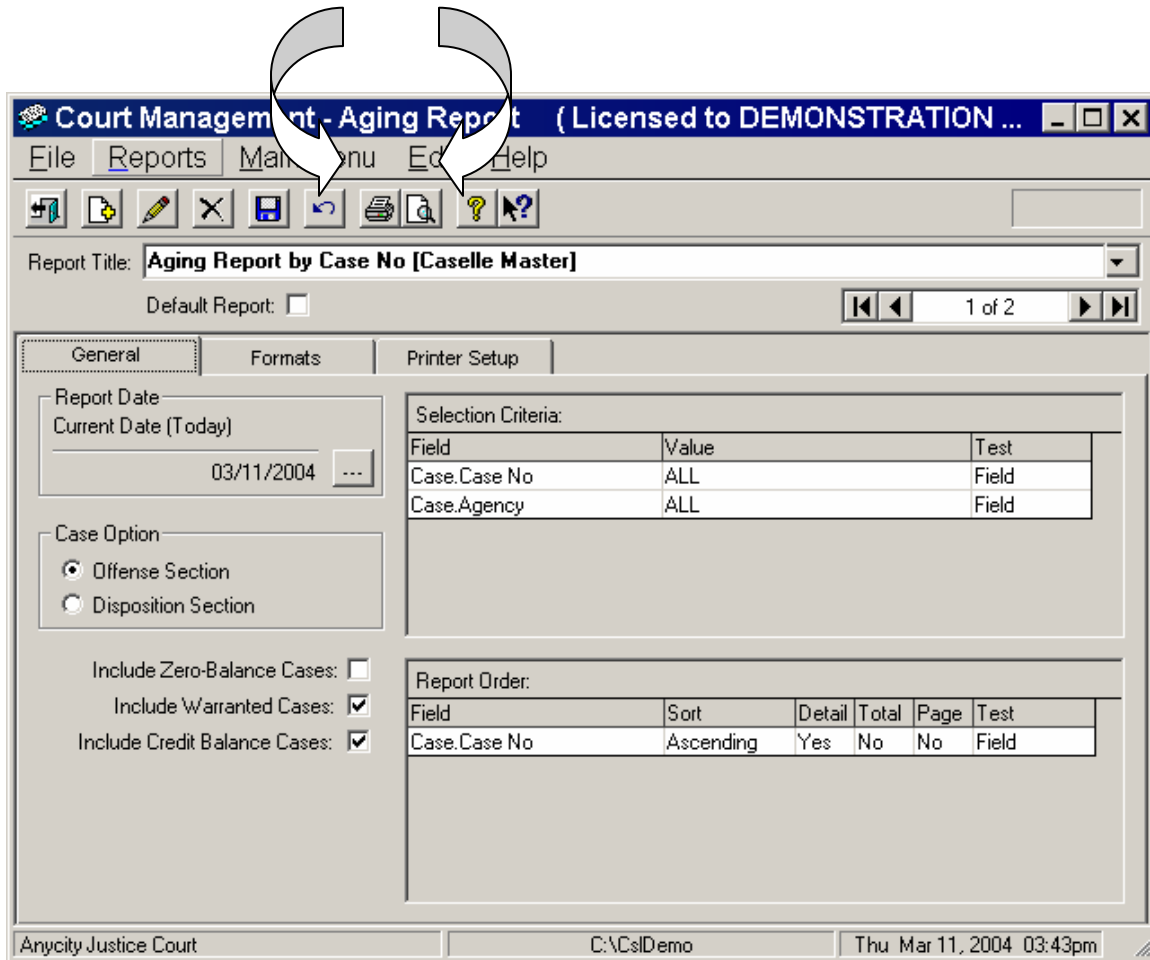
The “Offense Section” report generates an Aging Report for all non-adjudicated cases with a balance owing, aged by the dates specified in the *Control Maintenance* table, e.g. cases over 90, over 120, and over 150. The report also lists the Case Status, e.g. Active, Warrant, Recalled, Canceled.

Use this report to verify that cases are active and are pursued in a timely manner in accordance with UCA 76-1-302 and CJA Rule 4-701. The report could also be used to help identify inactive cases that can be referred to the prosecutor for possible dismissal per CJA Rule 4-703. (AOC General Counsel recommends referral after a period of 2 - 3 years, with a warrant outstanding. Due to the statute of limitations, General Counsel also recommends an information is filed on the underlying charges when an FTA warrant is issued.)

The “Disposition Section” report generates an Aging Report for all adjudicated cases with a balance owing, aged by specified dates. The report also lists the Case Status, Last Payment Date, and Last Payment Amount. Use this report to identify cases with past due amounts that require collection activities.

For either report, also click “Include Warranted Cases” and “Include Credit Balance Cases.” It is recommended to include warranted cases so the reviewer can verify that indeed a warrant is outstanding, and the warrant outstanding is a valid status. It is also recommended to include credit balance cases because these cases need to be reviewed to determine why there is a credit balance. For some reason the defendant has been given credit for more than the amount of money that was owed. The defendant may be owed a refund, or there may be an error. This report is a good way to monitor that overpayments have been refunded.

After entering the report criteria, the screen will appear as shown below. Now click “Print” or “Preview” to view the report. These reports take some time to generate.



Court Management - Aging Report (Licensed to DEMONSTRATION ...)

File Reports Main Menu Edit Help

Report Title: **Aging Report by Case No [Caselle Master]**

Default Report: ☐ 1 of 2

General | Formats | Printer Setup

Report Date
Current Date (Today)
03/11/2004 ...

Case Option
☒ Offense Section
☐ Disposition Section

Include Zero-Balance Cases: ☐
 Include Warranted Cases: ☒
 Include Credit Balance Cases: ☒

Selection Criteria:

Field	Value	Test
Case.Case No	ALL	Field
Case.Agency	ALL	Field

Report Order:

Field	Sort	Detail	Total	Page	Test
Case.Case No	Ascending	Yes	No	No	Field

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2. Steps to Create a List of Payment Adjustment Transactions Entered During a Specified Period

From the **Court Management Main Menu** select *Reports / Payment Register*. The box below appears. Select *Payment Register - Daily by Case Number [Caselle Master]* from the "Report Title" box. Enter the "Transaction Date(s)" for the period under review by clicking on theBox. Next, click on "Payment Adjustments" for Transaction Type.

Court Management - Payment Register (Licensed to DEMONSTRATI... [-] [] [X]

File Reports Main Menu Edit Help

Report Title: **Payment Register - Daily by Case Number [Caselle Master]**

Default Report: ☐

2 of 7

General Formats Printer Setup

Transaction Date(s)
Current Date (Today)
to
Current Date (Today)
03/11/2004 to 03/11/2004 ...

Transaction Criteria:

Field	Value	Test
Transaction.Case No	ALL	Field
Transaction.Code	ALL	Field
Case.Agency	ALL	Field

Transaction Type(s)
☐ Payments
☒ Payment Adjustments
☐ Trust Applied

Report Order:

Field	Sort	Detail	Total	Page	Test
Transaction.Code Type	Ascending	Yes	Yes	Yes	Field
Transaction.Date	Ascending	Yes	Yes	Yes	Field
Transaction.Case No	Ascending	Yes	No	No	Field
Transaction.Seq No	Ascending	Yes	No	No	Field

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Now print or view your report by selecting either the “Printer” button or the “Preview” button.

PRINT or PREVIEW

Report Title: **Payment Register - Daily by Case Number [Caselle Master]**

Default Report: ☐

2 of 7

General | Formats | Printer Setup

Transaction Date(s)
Current Date (Today)
to
Current Date (Today)
03/11/2004 to 03/11/2004 ...

Transaction Type(s)
☐ Payments
☒ Payment Adjustments
☐ Trust Applied

Selection Criteria:

Field	Value	Test
Transaction.Case No	ALL	Field
Transaction.Code	ALL	Field
Case.Agency	ALL	Field

Report Order:

Field	Sort	Detail	Total	Page	Test
Transaction.Code Type	Ascending	Yes	Yes	Yes	Field
Transaction.Date	Ascending	Yes	Yes	Yes	Field
Transaction.Case No	Ascending	Yes	No	No	Field
Transaction.Seq No	Ascending	Yes	No	No	Field

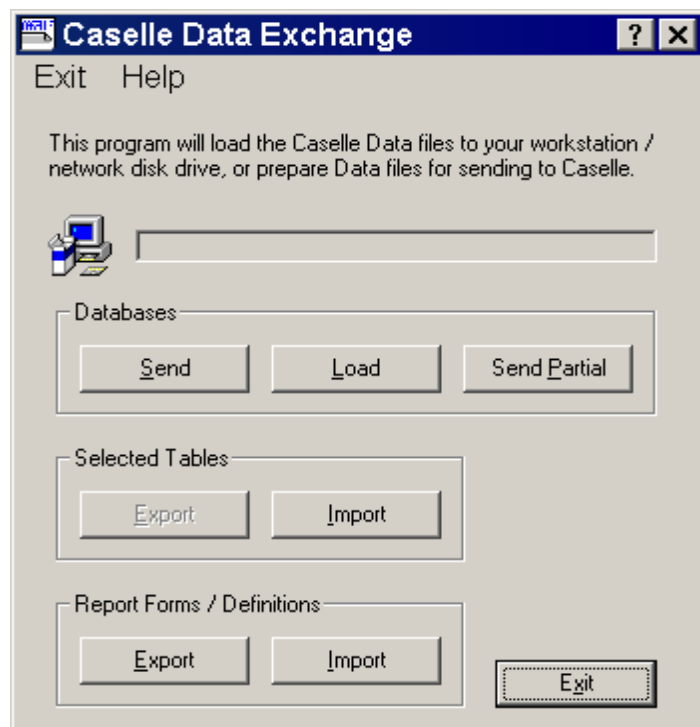
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3. Steps to Use the Table List File to Generate Reports for Suspension, Dismissal, Adjustment, and Reversal (S/D/A/R) Transactions

Background: "Table Lists" are query reports on Caselle created by the user. The AOC Audit Department has written a query that can be used for reviewing S/D/A/R transactions, so you do not need to create your own. These steps walk you through importing the query file so you can generate the reports needed for the review.

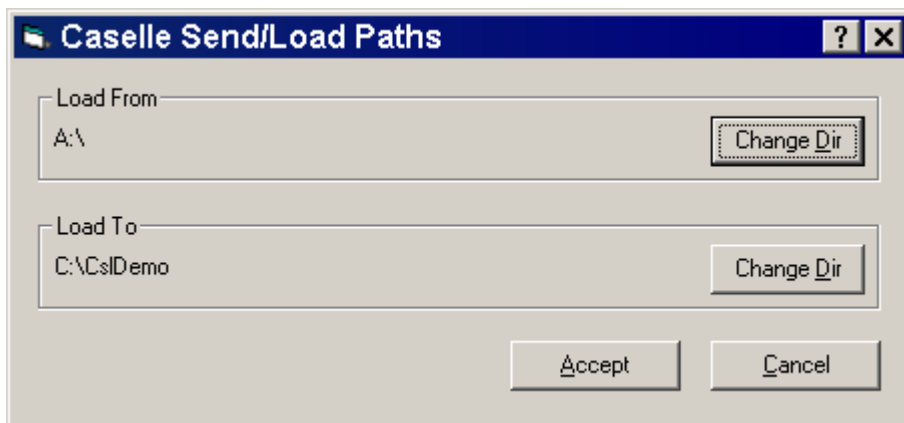
Insert the floppy disk with the Table List file⁶ into the floppy disk drive. These instructions assume the floppy drive is designated as drive "A" drive on your computer. If you received the Table List file as an email attachment, then save the file to a specific directory on the hard drive or floppy disk. Then, retrieve the file from that directory per the instructions that follow:

From the **Caselle Applications Menu** select *System Management / Caselle Data Exchange*. The following screen appears. Under "Report Forms / Definitions", click "Import."



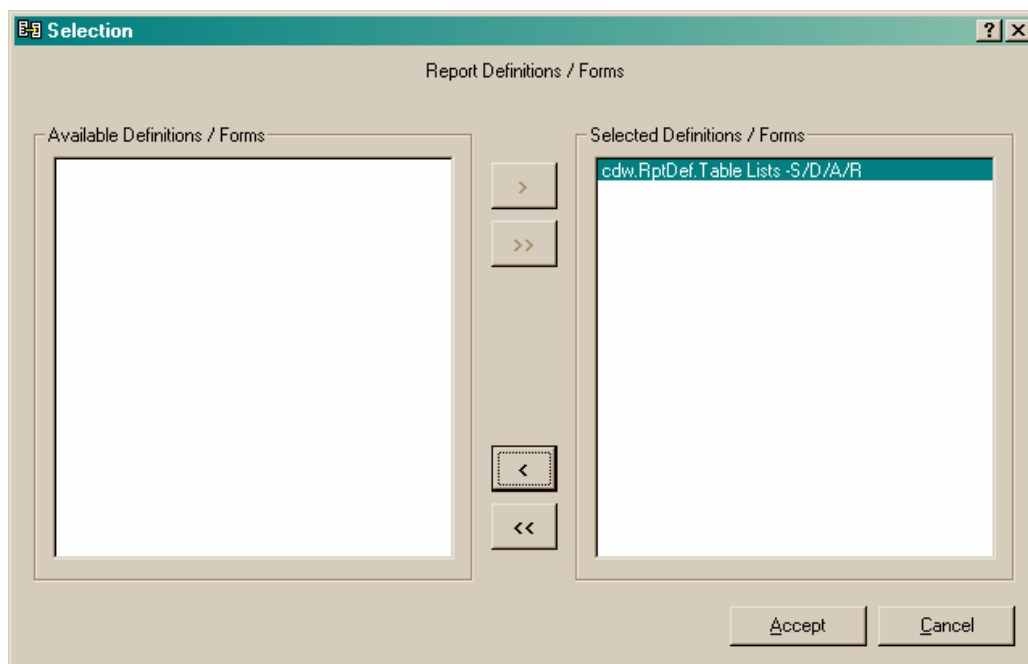
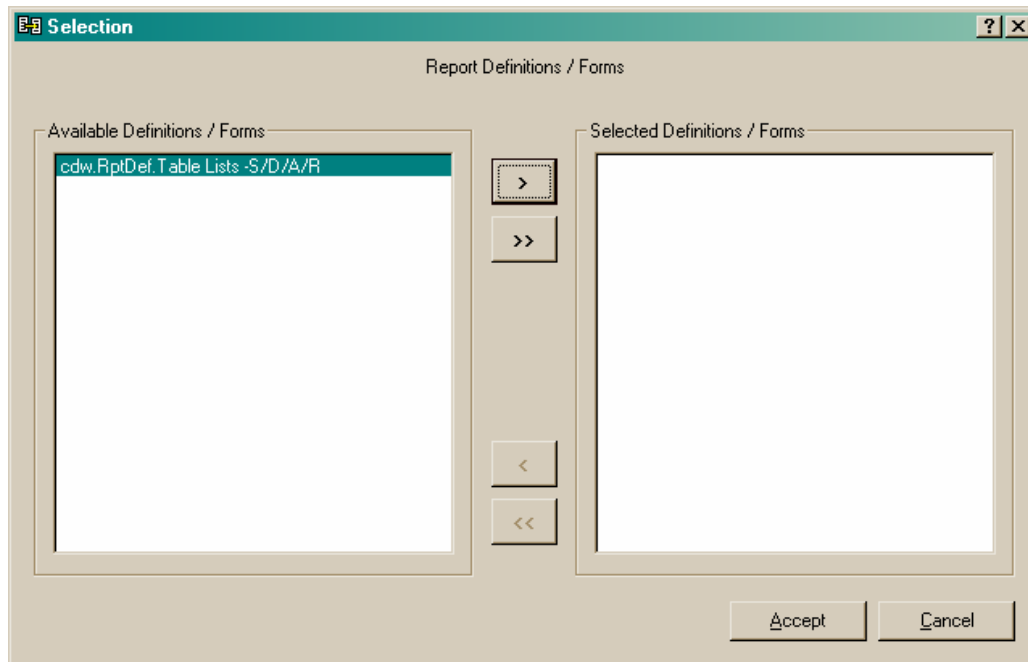
⁶ The Table List file is named "cdwReprt.mdb." Please contact the AOC Audit Department to request a copy of the Table List file. Call Julia D'Alesandro (801) 578-3815 or Heather Mackenzie-Campbell (801) 578-3889.

The following "Caselle Send/Load Paths" box appears. "Load From" should indicate the directory where the file is saved. For the example below, the Table List file is saved on the "A" drive. If you saved the Table List file on the hard drive, click "Change Dir" and enter the path where the file is saved.



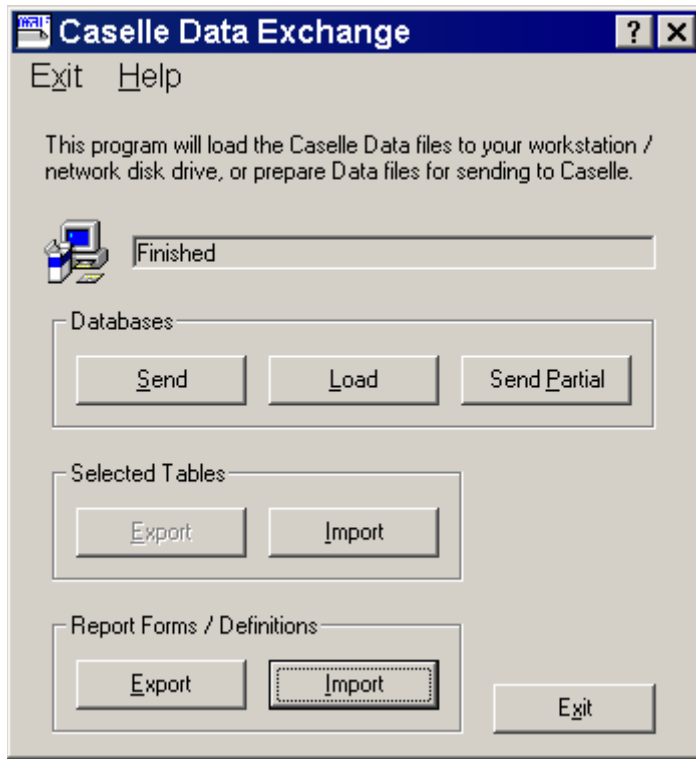
Click "Accept."

The "Selection" box appears. Highlight the report and click the right arrow. This will move the file over to the "Selected Definitions/Forms" box as shown. Note: The name of the Table List is buried in this filename. You will need to know the Table List name to retrieve it once it has been imported. In this example, the name of this Table List is "Table Lists - S/D/A/R."



Now click "Accept."

The “Caselle Data Exchange” box appears. Note the word "Finished" appears in the first box. In this example, the “Table Lists - Review S/D/A/R” file has been saved to your Caselle Table List files and can be accessed from Table List menu.



From the **Court Management Main Menu** select *Reports / Table Lists*. The following screen appears. In the "Report Title" field, click on the ▼ arrow to the far right of the field. A drop down list of all reports available appears. In this example, scroll down the list until the "Table Lists – S/D/A/R" report is shown and double click on the report to select it. The screen should appear as shown below. Double click under the "Value" column on the "Transaction Date" line and follow the instructions to enter the date range for the period under review.

Note: Review the codes listed as the codes used to dismiss, suspend, or adjust amounts due (SUSP, DISM, ADJ, FIX, etc.). If the court site uses additional or other codes than the codes listed to dismiss, suspend, or adjust amounts due, the court's specific codes need to be entered in the "Value" column on the "Transaction Code" line.

Now click "Print" or "Preview" to view the report.

Report Title: **Table Lists -S/D/A/R**

Default Report: ☐

15 of 17

General Fields Labels / Export Forms Printer Setup

Report Type

☒ List ☐ Labels

☐ Form ☐ Export

Tables:

Transaction

Selection Criteria:

Field	Value	Test
Transaction.Code	SUSP,DISM,ADJ,FIX,SUSP,PEA	Field
Transaction.Date	DOUBLE CLICK TO ENTER DATE	Field

Report Order:

Field	Sort	Detail	Total	Page	Test
Transaction.Case No	Ascending	Yes	No	No	Field
Transaction.Code	Ascending	Yes	No	No	Field

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CASHIER'S NAME: _____
 COURT LOCATION: _____

DATE: _____

CASH COUNT FORM

CURRENCY

\$ 1 X	=	
\$ 2 X	=	
\$ 5 X	=	
\$ 10 X	=	
\$ 20 X	=	
\$ 50 X	=	
\$ 100 X	=	
SUB TOTAL		\$

COINS		
\$.01 X	=	
\$.05 X	=	
\$.10 X	=	
\$.25 X	=	
\$.50 X	=	
\$ 1.00 X	=	
SUB TOTAL		\$
TOTAL CASH		\$
TOTAL CHECKS		\$
LESS CHANGE FUND		\$
GRAND TOTAL:		\$

CASHIER'S SIGNATURE: _____

VERIFIER'S SIGNATURE: _____

ATTACH CALCULATOR TAPE OF INCLUDING CHECK #'S AND CHECKS